

Kamas City
CITY

June 30, 2005
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Kamas City for the fiscal year ending June

30, 2005 as approved and adopted by resolution or ordinance dated June 8, 2004. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

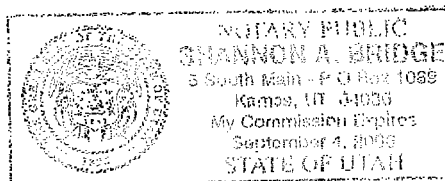
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on May 11, 2004 for all budgetary funds.

Signed: [Signature]
(Budget Officer)

Subscribed and sworn to this 7 day
of July, 2004.

[Signature]
(Notary Public)



Kansas City

Governmental Unit

30 June 2004

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	105,690	107,000	107,000
3120	Prior Years' Taxes - Delinquent	6,809	12,500	12,500
3130	General Sales & Use Taxes	177,943	180,000	180,000
3140	Franchise Taxes	53,355	50,000	50,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	32,1049	33,500	33,500
3190	Penalties & Interest on Delinquent Taxes			
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	3,400	3,855	3,600
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment BLDG PERMIT	18,007	30,200	15,450
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses			
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants	97,500	5,000	0
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants			
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	58,023	45,515	40,000
3358	Liquor Fund Allotment	300	1,940	2,000
3370	Grants from Local Units: <u>R.A.P. TAX</u>	0	44,039	0

Kansas City

Governmental Unit

30 June 2004

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees			
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	25	54	40
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property - RENT	18,173	18,000	18,000
3480	Cemeteries			
3490	Miscellaneous Services: _____	2,390	8,421	4,000
3500	FINES AND FORFEITURES			
3510	Fines			
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	7,915	6,800	6,900
3620	Rents & Concessions	30,221	14,000	12,000
3640	Sale of Fixed Assets - Compensation for Loss	30,000	30,000	30,000
3650	Sale of Materials & Supplies	0	1,508	0
3670	Sales of Bonds IMPACT FEES	4,1650	19,500	10,500
3680	Other Financing - Capital Lease Obligations			

Governmental Unit

30 JUNE 2004

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 <u>07</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3830	Contribution from: <u>S.S. SCHOOL DISTRICT</u>	<u>15,000</u>	<u>Ø</u>	<u>Ø</u>
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	<u>500</u>	<u>Ø</u>	<u>Ø</u>
3880	Beg. Class "C" Road Fund Bal. to be Appopr.			
3890	Beg. General Fund Bal. to be Appropriated	<u>Ø</u>	<u>135,047</u>	<u>124,341</u>
	TOTAL REVENUES			

Kansas City

Governmental Unit

30 June 2004

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council	152,405	161,733	163,400
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precinct Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commissions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor	14,650	14,550	10,000
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney / ENGINEER	4,368	7,000	6,000
4146	Surveyor	0	4,000	0
4147	Assessor			
4150	Non-Departmental RESTAURANT TAX	0	15,919	0
4160	General Governmental Buildings & GROUNDS	18,252	28,552	24,000
4170	Elections	0	995	0
4180	Planning & Zoning	500	25,239	15,651
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	151,873	135,415	132,700
4220	Fire Department			
4230	Corrections (Jail)			
4240	Protective Inspection / BLDG INSPECTIONS	13,591	20,000	15,000
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

Kamas City

Governmental Unit

30 June 2004

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	81,363	101,300	102,875
4415	Class "B" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	19,741	19,000	18,000
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	44,619	107,785	55,425
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries			
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development / BLOCK GRANT	94,835	4,011	0
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest	24,528	31,084	34,800
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: CAPITAL PROJECTS FUND	0	60,000	30,000
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

Kansas City

Governmental Unit

30 June 2004

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds	85,000	60,300	64,000
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	TOTAL EXPENDITURES	101,725	798,885	675,851

Kansas City

Governmental Unit

30 June 2004

Fiscal Year

CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	Ø	60,000	70,000
	Interest Income			
	Other additions			
	TOTAL REVENUE	Ø	60,000	70,000
	Beginning Fund Balance			
	TOTAL AVAILABLE FOR APPROP.			
	EXPENDITURES:	Ø	Ø	Ø
	TOTAL EXPENDITURES			
	Ending Fund Balance	Ø	60,000	70,000

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20 _____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

Kansas City

Governmental Unit

30 June 2004

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Water

FORM 3

Account Number	Description	Prior Year Actual 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	223,100	235,000	240,000
	Interest Earned	8,007	5,300	5,700
	Other: <u>CDBG Grants</u>	0	223,000	130,000
	TOTAL OPERATING REVENUE	231,107	463,300	375,700
	OPERATING EXPENSES:			
	Personal Services	34,908	35,500	38,000
	Contractual Services	4,270	13,025	5,000
	Material and Supplies	48,490	80,280	99,025
	Depreciation	75,114	75,000	75,000
	Other <u>CDBG Grants</u>	0	213,707	70,000
	TOTAL OPERATING EXPENSE	162,782	418,112	287,025
	OPERATING INCOME (LOSS)	108,325	45,188	88,675
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	4,500	9,500	5,000
	Interest Expense	(390)	(764)	(1,000)
	Operating transfers from:			
	Contributions from: <u>Contributed Revenue</u>	21,921	0	0
	Operating transfers to: <u>Impact Fee Revenue</u>	13,122	59,400	25,000
	Contributions to: <u>Impact Fee Expenditure</u>	0	0	(11,000)
	NET INCOME (LOSS)	107,478	112,324	102,675

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

Kamas City

Governmental Unit

30 June 2004

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: General

FORM 3

Account Number	Description	Prior Year Actual 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	111,028	114,000	118,000
	Interest Earned	4,075	3,300	3,500
	Other: <u>CDBG Grants</u>	20,322	125,000	0
	TOTAL OPERATING REVENUE	152,025	242,300	121,500
	OPERATING EXPENSES:			
	Personal Services	34,907	35,500	38,000
	Contractual Services	1,390	100	0
	Material and Supplies	27,596	69,696	47,625
	Depreciation	51,503	51,503	52,000
	Other: <u>CDBG Grants</u>	0	125,000	0
	TOTAL OPERATING EXPENSE	115,396	281,799	137,625
	OPERATING INCOME (LOSS)	36,629	(39,499)	(16,125)
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	8,000	11,000	5,000
	Interest Expense	(2,778)	(2,807)	(2,700)
	Operating transfers from:			
	Contributions from: <u>Contributed Revenue</u>	3,823	0	0
	Operating transfers to: <u>Impact Fee Revenue</u>	21,982	61,600	25,000
	Contributions to: <u>Impact Fee Expenditure</u>	0	(10,000)	(11,000)
	NET INCOME (LOSS)	67,654	20,294	175

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			